*Previous references.*

File No. 61–02

1902–3

Serial Nos. 1–4

(Sep. Revs)

*Later references.*

S. R. 223–08

S. R 206 of 1908 1 and 2 December 1916.

Ex 35–1928 Sl. 1 to 2

# GENERAL AND REVENUE SECRETARIAT.

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*Serial Nos.* 1–4

**Part B. for** January 1903

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SUBJECT.

Inamdar's claim to the excise revenue from toddy of Sannamanya Yeremanyana village, Yedatore Taluk.

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1) From the excise Comm^r No. 4591/2598 9.12.02 submits the record of enquiry relating to the toddy claim and states that the claim is admissible.

2) To the Excise comm^r No. 698 & 12.6.03. Observes that the statement of the Inamdar of 15.4.02 that he was enjoying the revenue of the village till 1892-3. requires to be verified and that the amount of award should be specified in the Calendar

G. R. S. 58

3) From the Excise Comm^r No. 2401 & 28.8.03 Resubmits the records & states that Yeremanya

stated that the Inamdar is not entitled to the Excise Revenue from Toddy.

4) In the Excise Commissioner

No. 3117—9 & 10. 1. 09

Allows the claim of the Inamdar to the Excise revenue from Toddy of the village.

Sgh 61-02.

OFFICE OF THE DEWAN OF MYSORE

(REVENUE AND GENERAL DEPARTMENTS)

**(Full Office Note.)**

**Subject.** Excise Commissioner no 4591/259 of 9th Oct. 1902

Inamdars' claim to the toddy revenue of the Sawanamy grant village of Yeramalagan halli Yedatore Taluk

**Note.**

Here is a grant bearing no 81 & 82 in the above village Sanad dated 4th July 1827 alienates "Jelad Pyroo & the Inam Title deed of 18th Decr 80 concedes "toddy revenue" to the inamdars. The Asst Commr finding draws no distinction between "Tree pench" & Excise revenue from toddy i.e "Tree Tax" The Excise Comr recognises the claim One of the inamdars pleads that he was recognised the toddy revenue from the old Contractors till 1892-93. but that he obtained no remedy from them the investigating

1. Statement of case in narrative form in regular sequence of subject matter or date.
2. Opinions to be stated only as supported by precedents, or general rules which should always be quoted.
3. Serial numbers in file, &c., to be always stated.
4. Dates of important documents referred should be given.
5. Write on both sides, leaving the same side as margin.

‡ 1. No. and date of latest letter or paper.
2. Catch words to show nature of subject.
3. Subject to be in red and body of note in black ink.

officer has not verified and ascertained the truth of the statement. The Magistrates instructions issued in the matter in C.C. no 638-47- Rt. 166-92 dt 28/5/03. makes this necessary. It is also necessary that the amount payable for parking should be recorded in the Calendar

A draft calling for the above in form 1 is sent for approval or orders

Issue 11/6/03

Issue
7.6.03

2. To the Excise Officer
No 698 dt 12/6/03
Observes that the statement of the Magistrate dt 1574 on the basis of which the seizure was made - Rt 1874-93 required to be verified and that the amount of arrears should be specified in the Calendar

3. From the Excise Officer
No 240 dt 28/8/03
Regarding the procedure

G. R. S. 12]
General and Revenue Secretariat.

S/4 File No. 64 of 1902

Serial No.

that the Respondent is not entitled to the reliefs prayed for.

This is one of the 4 villages granted under the same Samad Samad Conceded "Each Party Pay their own Costs" (Order dated 15/5/02)

As the terms of the Home Settlement "Seedi" is included as one of the items of revenue enjoyed by the Respondent (col 19) and the Home Secretary B. Pelagos which has recorded in para 3 of his proceedings dated 6/6/79 that "the items of Sayer Seedi & Forests excluding reserved trees & Sandal are enjoyed" In para 6 of his final orders in col 20 the Home Secretary Col Robert Cole has recorded on 1/10/1880 the items of Sayer and Toddy are Conceded as per the Samads. In the Title deed granted to the Respondent in Conformity with the Home Settlement "the items of Sayer & Toddy are Conceded"

It is thus plain that the Samads as well as the Home Settlement

NOTE—Contn. sheet.

GPB—50,000—13-5-08

Serial No.

has conceded the "tody ~~4~~ cess revenue". Under rule 18(3) this decision has to be adhered to the investigation of Messrs the D. Comr. Anagondi and the late E. Comr Mr P. N. Punniah are all of opinion that the Offg. E. Comr Mr N. Narain Rao doubts whether at the time Settlement any clear distinction was drawn between the income of the inamdars from renting out the trees and the income of the inamdars from leasing the right to vend toddy in the inam villages.

This doubt requires some explanation. It may be remembered that in three days "todi" "Sendi" "Kallu" were the expressions generally used in three days to represent the cess revenue and the general district heads for that were not understood.

2ndly. to explain in rule 4 "Stone rent in lieu of the farm rent on account of the right of drawing

NOTE—Contn. sheet.

GPB—50,000—13-5-08

The claim to the Excise revenue from toddy was recognised at the Inam Settlement and the enjoyment of this item of revenue by the Inamdar at the time of the Settlement was also admitted. What was exactly meant by 'Shendi' and 'toddy' used in the Register of Inam enquiry is not a question which can satisfactorily be answered in terms of Shop-rent, Tree-tax & Tree-rent, as the Classification of Excise revenue under these heads was introduced only lately. But one thing is clear that if the Inamdar had the right to lease out his grove and realised any revenue in the form of grove farm rent, such revenue included, then what is now called tree-tax Tree-tax is one of the two items Shop rent & tree tax - which together constitute Excise revenue from toddy. Enjoyment



GPB—50.000—13-5-08

of bree-lar must therefore be taken as realisation by the Inamdar of part of the Arrear revenue from today In the present Case the Inamdar is stated to have produced Evidence of his enjoyment of the revenue within the twelve years preceding the year 1892-93 and his right has therefore to be recognised under the rules of august 1901.

Under the final bree-lar System this Case comes under rule 13 but whether an Inam Village which has one shop & thus no right to any shop rent or to any bree lar by reason of there being no Consumption in it Can be given the revenue now allowed by rule 13 is a general point regarding the principle of the rule which has been discussed in another file with which this Case may be linked.

Note—Contn. sheet

GPK—50,000—13-5-03

G. R. S. 12]
General and Revenue Secretariat.

File No. 61 of 1902

Serial No.

A draft order agreeing with the Investigating Officer & the Dy Commr but differing from the Excise Commr. may be putup. The Inam Settlement is clear and there is also proof of enjoyment within the 12 years preceding 1892-93 & the right has to be recognised under the rule of limitation Op 1.

Dmk
8/9/18

Draft ruled
Bee
10/9/08
W Gene Secy

Dmk
13.9.8

I have discussed the general question of principle & Rule 13 in G.R. 1507/05

The Regr may be [illegible] 1907 & file along with that file

Dmk
8/10/18

1st Commr

Draft approved with an addition

2 Jan 19

S.R. 150 of 1905

9737
11-11-1908

Note—Contn. sheet

GPB—50,000—13-5-08

Serial No. 4

To the Sheristadar

No: 3117-9 dated 18-1-09

Allows the claim of the Guardar to the Sheristadar for loss of the ...

Excise Commissioner's Office

No. 45-91 / 259 Court file

Dated 9th February 1903

11

From

P. N. Purnaiya Esqr.
Excise Commissioner
in Mysore.

To

H. V. Nanjundiah Esqr.
Secretary to Government
General & Revenue Departments.

Sir,

In submitting herewith the record of enquiry relating to the Toddy Revenue of Inam Veeramanagandahalli Village, Yedatore Taluk, I have the honor to state that the Inamdar is entitled to Excise Revenue from Toddy. There is no toddy shop, but there is only a date grove in the Village Accordingly no Excise Revenue is payable to him subject to Rules 2, 5 and 13 in Government Proceedings

E.266

8883

14 FEB. 1903

1903

From H. A. Cherriman Esq.
Excise Commissioner
in Mysore

To H. V. Nanjundiah Esq.
Secretary to Government
General & Revenue
Departments.

Dated 9th February 1903.

Despatched 11 — do

Received

General No. 4591

No. 259

Enclosure No. 1 file

Subject

Submits with his opinion the record of enquiry relating to the Forfeiture of Inam Jeremagunahalli Village, Yedatore Taluk

Chamarajanagar

Exam
14.2.03 Note & draft
put up
True
7.683

C/-

Proceedings No: 2074-83
R.B. 166-92, dated

2nd August-1901

I have the honor to be
Sir
Your most obedient Servant.

[illegible]
Hon Excise Commissioner
in Mysore

MN

13

No 698 Sh 2
~~4712-01~~ Sh 04-02.
dy 12/6/03

To the Executive Engineer
in Mysore

Enclosure

His letter no
4591-259079/4: Dated 7/02
Subj. the record of
enquiry relative
to the inundation
claim to the Todda
patteme of the Sana-
manigere village
of Yeremalagan-
halli, Yedalore
Taluk.

---

In returning
the enclosed petition
with the above for
reference & perusal
has the honor to
observe that the
inundation states

5

in lieu described on
@ 15.4.02 ~~stated~~
that he was present at
the Coddy's presence
from the old c's
Contract to till 1892-93
but that he claimed
no mechalties
from them. ~~X that~~
~~this~~ This statement requires
to be verified and
reported upon. It
is also necessary
that the amount
awardable for
packing should
be calculated and
recorded in the
Calendar as directed
in para 2 of C.C
No 638-47/Pt.166-92
@ 28/5/02. BC.

11/6/03

True 1/02

0809 5

No. 2401
17/11

Office of the Excise Commissioner
in Mysore,
Dated Bangalore 25th August 1908.

25
S.R. 64-02 84(3)

From

M. Narain Rao Esquire,
Offg. Excise Commissioner in Mysore.

To

K.S. Chendrasekhara Iyer Esquire, B.A.,B.L.,
Secretary to the Govt. of His Highness
the Maharaja of Mysore
Genl. & Rev. Departments.

Sir,

Adverting to your docket No.698/Ex.F.12-01, dated 12th June 1903 calling for additional information regarding the Inamdar's claim to the Excise Revenue from toddy of Sarvamanya Yeremaganahalli village in the Yedetore Taluk I have the honor to state that in proof of the enjoyment of the toddy revenue of the village, the Inamdar has produced the Khirdies of his village for the years 1869-70, 1872-73, to 1880-81 and 1887-88 to 1890-91. He has stated before the investigating officer that the grove in his village was not leased out during the years 1871-72, 1877-78, 1881-82 and 1882-83 and that the grove rent for the years 1883-84 to 1885-86 and 1886-87 is still due from the contractor Tirumale Gowda; but as observed by the Deputy Commissioner this statement stands alone in the absence of any other evidence to corroborate it.

2. On examination of the Khirdies produced, it is observed that the Inamdar has been deriving some revenue from leasing out his grove to Shikmi contractors, that is to say, to sub-lessees under the Government contractors. There was no shop in the village even so far back as 1869. The Inamdar admits that he is not in possession of any agree

-ments

agreements executed by the Government contractors in proof of his having leased out his toddy Excise right in any year. All that he got was only the rent for having leased out his groves to Shikmi contractors. In this case, it is necessary to determine whether the revenue enjoyed by the Inamdars represents the tree rent or the toddy excise. I am of opinion that the revenue derived represents the tree rent and not the Excise from toddy. The Inamdar has not produced any evidence to show that he ever derived any revenue from leas-ing out the right of vending toddy in his village. The fact that he did not get any agreements from the Government contractors combined with the non-existence of any toddy shop in the village since 1869, if not from the very beginning leads me to the above conclusion.

3. At the Inam settlement conducted in the year 1880, the then Inam Superintendent Colonel Robert Cole has referred to the Asli case of Hoskote village wherein it is recorded that the items of Sayer and toddy are conceded as per the Sannads. It therefore follows that at the Inam settlement of Yeremalganahalli village also, "toddy" was conceded. But it is doubtful whether at the Inam settlement any clear distinction was drawn between the income of the Inamdar from renting out his trees and the income from leasing the right to vend toddy in the Inam village and whether any special enquiry was at the time made as to the Inamdar's title to the toddy Excise revenue.

4. As it was only the tree rent which the Inamdar was enjoying, I am of opinion that he is not entitled to anything more than 1/5th of the Grove Farm rent for the years 1892-93 to 1896-97 under rule 5.

5. Correspondence ending with the Mysore Deputy Commissioner's docket No.50, dated 15th July 1908 together with

the

G.R.S. 28]

4 copies

File No. 61-02

Serial No. 4

*Diary No. of letter replied to* 809

*Proceedings of the Government of His Highness the Maharaja of Mysore.*

GENERAL AND REVENUE SECRETARIAT.

(804)

, *the* 190

Date of issue 18th January/09

Signed by [illegible]

READ— Correspondence ending with letter no 2401, dt 25/8/08 from the Excise Comr in Mysore submitting the record of enquiry relating to the claim to the Govt revenue of Sarvamangala Veeramanagahalli or Kyramalliganahalli, Krishnarajpet Taluk.

ORDER THEREON.—No.

in the Govt letter No

1) Mysore Comr's letter no 626 dt 26/4/08 to Exc Comr

2) do — letter no 500 dt 15/7/08 to — do —

(His letter & its enclosures noted in the margin to be printed in extenso).

*over*

SUBJECT

GPB—10,000—10-4-06

Order Reference No H 3817-9 dy 18-1-09
S 8216-02-4

The Claim to the excise revenue from tody was recognised at the time Settlement & the enjoyment of this item of revenue by the Khandan at the time of the Settlement was also admitted. Meat was exactly meant by "Shendi" and tody used in the relistend of Kudu requiring is not a question which can satisfactorily be answered in terms of Red, pent. tree tax & tree pent as the classification of excise revenue under these heads was introduced only lately. But one thing is clear that if the Khandan had the right to lease out his shops and realised any revenue in the form of

G.R.S. 27]

GENERAL AND REVENUE SECRETARIAT.

(*Continuation Sheet draft form.*)

Stone farm peul
such perennie wheat
wheat is now called
tree tax Tree tax is
one of the two items
stated peul a tree tax -
which together Constitute
these perennie from
todzz. Realisement of
tree tax must therefore
be taken as realisation
by the Naundan of part
of the these perennie from
todzz. In the present
Case the Naundan has ~~stated to take~~ produced
evidence of his realisement
of this perennie within
the 12 years preceding
the year 1892-93

MGCPB—30,000—5-4-05.

Goreb

are therefore of opinion
Concerning with the
Investigating Officers
the Ry Comr, but differing
from the Excise Comrs,
that the claims should
be allowed under the rules of Appendix.

2 There being only a
Store in the village,
payment should be
regulated by rules
2, 5 & 13 Contained in
G.O. No 2074-81-R.T. 166-92
dt 21/8/04. for the period."

3 During which the Principal Inamdar's rights were not separately managed but mixed up with the general arrangements of Govt

3 The Excise Cess will be read enough Repeat with that year this period ended and from that year

Separate accounts have been kept of the Inamdar's Date trees tapped (for shops outside the village as it is reported that there has been no shop in the village)

To the Excise Comr (Revised) for information
The Commissioner
The Revenue Secy

12

# 1908-09

GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

FINANCIAL
(SEPARATE REVENUE)

PROCEEDINGS

*Dated 18th January 1909*

No. Fl. 3117-9
S. R. 61-02-4

Allowing the Inamdar's claim to the toddy excise revenue of Sarvamanya Yeremanuganahalli or Yeramalliganahalli in the Yedatore Taluk.

GPB-20-2-09—200

*Financial (Separate Revenue), dated 18th January 1909.*

3. The Excise Commissioner will be good enough to report with what year this period ended and from what year separate accounts have been kept of the Inamdar's date trees tapped (for shops outside the village as it is reported that there has been no shop in the village.

K. S. CHANDRASEKHARA AIYAR,
*Secy. to Govt., Gen. & Rev. Depts.*

To—The Excise Commissioner, returning records.
The Comptroller to Government.
The Inam Superintendent.

Exd.—C. S.